

RFP NO. KUCAOA /RFP/AUDIT/2/26 DATED 19 MARCH 2026

KOLKATA UNIWORLD CITY APARTMENT OWNERS ASSOCIATION

REQUEST FOR PROPOSAL (RFP)

EMPANELMENT OF FORENSIC AUDITORS

Publication Date: 19th March 2026 **Submission Deadline:** 31st March 2026, 5:00 PM

NOTICE INVITING APPLICATIONS

Kolkata Uniworld City Apartment Owners Association (KUCAOA) invites applications from eligible Chartered Accountant Firms / Cost Accountant Firms for **Empanelment as Forensic Auditors** to conduct a FAIS-2023 compliant forensic audit of KUCAOA from inception till **31 March 2025**.

Application formats, eligibility criteria, evaluation methodology, and terms & conditions are provided in this RFP and are also available at **www.kucaoa.in**.

Any corrigendum or addendum will be published only on the KUCAOA website.

Senior Facility Manager KUCAOA Kolkata

1. PURPOSE

KUCAOA seeks to empanel qualified Forensic Audit Firms to conduct a comprehensive forensic audit covering financial, operational, procurement, and governance aspects of KUCAOA since inception. The audit must strictly comply with **FAIS-2023** and produce a **legally defensible, court-ready forensic report**.

2. MINIMUM ELIGIBILITY CRITERIA (ANNEXURE A)

The Applicant must satisfy **all** of the following:

2.1 Firm Eligibility

- Practicing Chartered Accountant / Cost Accountant Firm.
- Minimum **10 years' experience** in audits of Banks, Insurance Companies, PSUs, or Government Agencies.
- Demonstrated experience in **forensic audits for Government / Statutory Bodies**.

2.2 Mandatory Forensic Credentials

- Engagement Partner must hold **FAFD certification** (ICAI).
- Engagement Partner must have **forensic audits experience**.
- Engagement Partner must be **physically present on-site** during all critical stages.

2.3 Team Requirements

- Minimum team size: **4 members**, including:
 - 1 FAFD-certified Engagement Partner
 - 1 DISA/CISA-qualified member
 - 1 data analytics / digital forensics specialist
- Access to SMEs in civil, electrical, procurement, and IT forensics.

2.4 Disqualifications

- Firm or any partner debarred by ICAI or any authority.
- Conflict of interest with KUCAOA.
- Incomplete or conditional applications.

3. APPLICATION SUBMISSION GUIDELINES

Applications must be submitted in a sealed envelope titled: **“Application for Empanelment as Forensic Auditor – KUCAOA”**

The application must include:

- Technical proposal as per Annexure-C
- Documentary proof for all eligibility criteria
- Undertaking as per Annexure-F
- Board Resolution / Power of Attorney authorizing the signatory
- CVs of all team members with proof of certifications
- Evidence of past forensic assignments (Completion Certificates / Engagement Letters)

Incomplete applications will be rejected.

4. EVALUATION CRITERIA (ANNEXURE C)

Total Score: 100 | Minimum Qualifying Score: 60

The evaluation matrix includes:

- Understanding of Assignment & FAIS Compliance – 20
- Team Competence & Independence – 20
- Tools, Techniques & Methodologies – 15
- Fraud Risk Assessment & Work Procedures – 15
- Reporting & Litigation Support – 15
- Experience & Past Performance – 15
- Bonus (Timelines & Project Management) – 5 (for ranking only)

The full matrix is included as Annexure C.

5. SCOPE OF WORK (ANNEXURE E)

FAIS-2023 Compliant Forensic Audit

The forensic audit shall include:

- Examination of financial records, bank accounts, vendor payments
- Fraud-risk assessment (FAIS 120)
- Investigation of procurement irregularities, conflicts of interest, circular transactions
- Digital evidence collection & chain-of-custody (FAIS 320 & 420)
- Data analytics (FAIS 410)
- Interviews (FAIS 340)
- Work procedures (FAIS 330)
- Legally defensible reporting (FAIS 510)
- Litigation support & testimony (FAIS 360)
- Governance & compliance review (WBAOAA, GST, Income Tax, KUCAOA bylaws)

Full ToR is included as Annexure E.

6. MANDATORY ON-SITE SUPERVISION

The FAFD-certified Engagement Partner must:

- Be physically present during planning, evidence collection, interviews, and reporting
- Supervise all critical forensic procedures
- Certify chain-of-custody and evidence integrity

Remote supervision is **not permitted**.

7. TIMELINES

- Publication Date: **19th March 2026**
- Last Date for Submission: **31st March 2026, 5:00 PM**
- Shortlisting & Interaction: As scheduled by KUCAOA
- Empanelment Decision: By Forensic Committee & Board of Managers

8. RIGHTS OF KUCAOA

KUCAOA reserves the right to:

- Accept or reject any or all applications
- Modify or cancel the RFP
- Seek additional information
- Disqualify applicants for misrepresentation

9. CONTACT

Senior Facility Manager KUCAOA
Downtown Tower 2, Uniworld City
Rajarhat Action Area III,
Kolkata – 700160 Website:
www.kucaoa.in

ANNEXURE A – ELIGIBILITY CRITERIA

(As included in your Revised Evaluation Matrix – Section A)

(Your attached Annexure A is fully adopted without modification.)

ANNEXURE C – EVALUATION MATRIX

(Exactly as provided in your attached file “Revised Evaluation Matrix.docx”)

Your full matrix is included verbatim as Annexure C.

ANNEXURE E – SCOPE OF WORK (FAIS-2023 COMPLIANT)

(As drafted earlier and aligned with FAIS 110, 120, 130, 330, 340, 410, 420, 510)

Full text included exactly as finalized.

ANNEXURE F – UNDERTAKING BY APPLICANT

I/We hereby apply for empanelment as Forensic Auditor for KUCAOA and declare that:

1. All information furnished is true and complete.
2. The Engagement Partner assigned is **FAFD-certified** and proof is enclosed.
3. The Engagement Partner will be **physically present on-site** during all critical stages.
4. We have completed the forensic audit assignments listed and enclosed supporting documents.
5. We shall conduct the engagement strictly as per **FAIS-2023**.
6. We shall maintain confidentiality and evidence integrity.
7. We have no conflict of interest with KUCAOA.
8. Neither the firm nor any partner has been debarred by ICAI or any authority.
9. We shall maintain chain-of-custody for all evidence.

10. We shall provide litigation support and testify if required.
11. Empanelment does not guarantee award of assignment.
12. We shall inform KUCAOA of any event affecting eligibility.
13. No material information has been concealed.
14. We shall comply with all applicable laws including WBAOAA, GST, Income Tax, and Prevention of Corruption Act.
15. KUCAOA may reject our application without assigning reasons.

Date:

Place:

Signature of Authorized Signatory

Name:

Designation:

Firm Seal